

for safe, responsible drilling. Now we need the Obama administration to lift the ban on drilling.

We are blessed to live in a land with abundant natural resources. We need a Federal Government that will get out of the way so that we can develop those resources. Not only will these projects help American families meet our energy needs, they will also help create thousands of jobs in the process.

HONORING CAPTAIN ROBERT C. GRANT

(Ms. WASSERMAN SCHULTZ asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. WASSERMAN SCHULTZ. Mr. Speaker, I rise today to honor the achievements of Captain Robert C. Grant, who has dedicated his life to serving our Nation and protecting the residents of south Florida. Captain Grant is retiring after a distinguished career with the United States Coast Guard Reserve, where he served as the deputy chief of staff of the Seventh Coast Guard District.

His selfless work has included providing support to Operation Desert Shield and Desert Storm, assisting in relief efforts after the devastating 2010 earthquake in Haiti, and building strong bonds between the Coast Guard and the Cuban and Haitian communities of south Florida through dedicated public outreach.

In his capacity as a congressional liaison, he was instrumental in this body's work on combating maritime smuggling and other threats. He has received numerous military awards and unit citations, and is capping a career that has also included service in the United States Air Force Reserve and the United States Treasury Department.

On a personal note, I can't thank Captain Grant enough for his friendship over the years. I know I speak for my staff as well as the greater south Florida community when I say, Captain Grant, we are all so proud of your career and your accomplishments, and you will be sorely missed. Thank you for your service.

INCOME TAX REFORM

The SPEAKER pro tempore. Under the Speaker's announced policy of January 5, 2011, the gentleman from Texas (Mr. BURGESS) is recognized for 60 minutes as the designee of the majority leader.

Mr. BURGESS. Mr. Speaker, here we are 5 weeks from the time that we all have to file our income taxes—April 17 this year. It's 99 years since this House enacted the progressive income tax that we now all know by its familiar names that we all use for it. I thought it might be appropriate to spend some time this evening talking about our Tax Code and talking about what might be possible in fundamental reform of the Tax Code.

I have long been a proponent of what is known as a flat tax. I think that is something that is worthy of this House taking up and debating. There is legislation that has been introduced, H.R. 1040 for people who are keeping score at home, and I think this would be a rational approach for people who want to be treated fairly by the Tax Code—our President does talk about fairness in the Tax Code—and for people who are wanting to get out of the tyranny of having to live with a shoe box full of receipts every spring, because I know this weekend when I go home, I'm going to be spending some time with that shoe box of receipts.

The flat tax is an idea that was promulgated by my predecessor here in this House, the former majority leader, Dick Armey. He wrote a book about the flat tax in 1995. I've read it, I embraced it, and I thought it was some of the smartest economic policy I had ever read because I had just lived through what I described as the Clinton paradox.

In 1993, President Bill Clinton, in his first year of office, earned almost an identical amount of money that I earned in my medical practice back in Texas. Now, when the taxes were filed and the reports were given on how much Mr. Clinton had paid that year, he returned about 20 percent of his income in the taxes that he paid. We had earned an identical amount. When I did the same calculation on myself, it was 32 percent. Why should two people who had an identical earning level pay vastly different amounts on their income tax?

The fundamental unfairness of the system as it existed—better accountant, just simply differences in math, why should it account for that type of discrepancy?

So this is a concept that I came to Congress and wanted to push. I have been anxious for this Congress to enter into the debate on fundamental tax reform. I am somewhat encouraged during the Presidential debates that we've heard over the past several months that Presidential candidates have been talking about fundamental tax reform, and the President himself has mentioned creating increased fairness in the Tax Code.

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I'm all for that. I think that this is one way that this House could entertain at least having the debate and perhaps provide a way forward for a more sensible structuring of the payment of income taxes in this country.

I'm so very happy tonight to be joined by another Member. ALLEN WEST of Florida has agreed to speak with us during this hour and share with us his thoughts on fundamental tax reform.

I yield to the gentleman from Florida (Mr. WEST).

Mr. WEST. Well, thank you, my dear colleague, Dr. BURGESS of Texas, for allowing me to be here and talk about the reform of our Tax Code.

When you sit back and you look at the progressive Tax Code system that we have here in the United States of America, we hear a lot of talk today about fairness and fair share and economic equality and shared sacrifice. But one of the things we have to come to understand is, when you look at the top 1 percent of wage earners in the United States of America, they're paying close to 40 percent of the Federal income taxes. When you consider the top 5 percent of wage earners in the United States of America, they're paying close to 58 percent of those Federal income taxes. The top 25 percent of wage earners in the United States of America pay 86 percent of the Federal income taxes.

But of course now we're coming to understand that you have a large percentage of Americans—some say it's between 47 to 49 percent—that are paying absolutely nothing in Federal income taxes. It kind of reminds me, my dear colleague, of that movie, "Ben-Hur," when Judah Ben-Hur was sent off to be on the Roman galleys. Of course the commander came down and he said very simply, "Row well and live, 41." Of course we remember that beating.

Well, what happens on that Roman galley if only 25 percent is rowing? That's the situation that we have here in the United States of America. We will never get to ramming speed. We will never fully recover this economy so that we can have the capital that is necessary out there, so that Americans can be able to pay for these exorbitant gas prices, so that small business owners can expand their business.

So I think that now is the time to do exactly what you are talking about: Look at fundamental Tax Code reform so that we can eliminate things such as the death tax; we can eliminate things such as the dividends tax, which a lot of the seniors that I represent down in south Florida and pre-seniors, they depend upon those dividends. Why are we having these exorbitant taxes upon tax?

So I think that this is a great opportunity to have this conversation. I am so honored that you allowed me to stand here and spend some time with you this evening.

Mr. BURGESS. Well, very good. I hope the gentleman will stick around. I've got a few points I want to make, but at any point you feel like you want to expand upon something, please feel free to join back in.

We often hear the saying that there's nothing in this world that's certain except death and taxes; they're both unavoidable. I will tell you, as a practicing physician for 25 years back in Texas, sometimes death seems a little less complicated than our Tax Code.

But again, I draw your attention to H.R. 1040. This is an optional flat tax bill that I have introduced this year—and really for several Congresses now. It does have a number of cosponsors. We are yet to get to ramming speed, as the gentleman pointed out, but I think